1948. **File No.** B. Sales Tax/48

Legal Deptt

B **BRANCH**

K

Subject:—

L - A Bill L XI of 1948

A Bill to amend the Bombay Sales Tax Act, 1946.

Bom Act LII of 1948

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File No. B. Sales Tax/48.

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C O N T E N T S.

Legal Department File No. B Sales Tax/48

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GMR 26-5-56
4 Copies.

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17/6/1176

Legal Department.

The draft supplied by the Finance Department is not in order for the following reasons:-

The Finance Department Draft proposes to add new section 6A in the Bombay Sales Tax Act, 1946, providing that the general tax payable by a dealer under section 6 shall be levied at the rate of one fourth of one percent. on his taxable turnover in respect of sales or supplies of bullion and specie. It will be observed that the expression "taxable turnover" as defined in sub-section (3) of section 6 applies for the purposes of clause (a) or (b) of sub-section (1) of section 6 of the Act. Under the Finance Department draft the definition of "taxable turnover" has not been defined. To achieve the object in view a revised draft of the Bill is sent herewit

2 . . It may be observed that clause(b) of sub-section (1) of section 11 of the Act provides that in the case of subsequent assessmentthe amount shall be assessed each for periods not less than 12 months. Section 12 of the Act provides that the tax under the Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed. Section 13 describes the circumstances under which a dealer is entitled to a refund of tax. It is therefore necessary to provide in the Bill that even though the present Act reduces the rate of levy to one fourth of one percent, any liability of the dealer to pay the general tax at the rate of one half of an anna in a rupee in respect of bullion and specie before the date immediately preceding the date of the coming into force, of this Act is not affected. Similarly it is necessary to provide that a delaer is not entitled to a refund of tax already paid by him in respect of such goods for any period prior tothe date of the coming intoforce of this Act at the higher rate prescribed under the Act of 1946.

3 The subject-matter of the Bill falls under entry 48

in List II in the Seventh Schedule to the Government of India Act, 1935. The Bill does not require any recommendation or sanction of the Governor under the said Act.

Id./..... 23/8
Additional Secretary to Government.

U.R. to F.D. No. 8055 Dated 24th August 1948.

SMR 30-8-56
4 Copies.

2486

Legal Department,
Council Hall, Poona, 16th October 1948.

From

J.R.Dhurandhar, Esquire, O.B.E.
Additional Secretary to the Government of Bombay,
Legal Department.

To

The Private Secretary to the Governor of Bombay.

Subject:-The Bombay Sales Tax(Amendment) Bill, 1948.

Sir,

With reference to section 75 of the Government of India Act, 1935, I am directed to forward herewith for the assent of His Excellency the Governor an authentic copy of the Bombay Sales Tax(Amendment) Bill, 1948, which was read for the third time and passed at the meetings of the Bombay Legislative Assembly andthe Bombay Legislative Council held on the 23rd September 1948 and on the 4th October 1948, respectively.

2 The subject-matter of the Bill falls under entry 48 in List II in the Seventh Schedule to the Government of India Act, 1935. As the Bill does not relate to any matter in the Concurrent Legislative List, it is not necessary to reserve the same for the consideration of the Governor General with reference to section 107(2) of the Government of India Act, 1935.

3 The date on which His Excellency the Governor's assent is given may kindly be entered in the endorsement.

4 I also forward herewith one copy of each of the items Nos.1, 2 and 4 and two copies of item No. 3 of the papers noted in the margin . The Bill was not referred to a Select Committee.

1	Bill as introduced in the Bombay Legisla tive Assembly with the Statement of Objects and Reasons.
2.	Bill as read for the third time and passed by the Bombay Legislative Assembly and as introduced in the Bombay Legislative Council.
3	Bill as read for the third time and passed by the Bombay Legislative Council.
4	Extracts from the proceedings of the Bom-bay Legislative Assembly dated the 23rd September 1948 and of the Bombay Legisla-tive Council dated the 4th October 1948.

Yours faithfully

Id./..... 16/10
Additional Secretary to the Government of Bombay,
Legal Department.

Through
The Secretary to the Government of Bo bay,
Finance Department.

SMR 30-5-56
4 Copies.

No. P.S.G. 3490

FROM

THE PRIVATE SECRETARY TO THE GOVERNOR OF BOMBAY,

To

The Additional Secretary to Government,
Legal Department, Council Hall, POONA.

Subject: The Bombay Sales Tax(Amendment)Bill,1948.

GOVERNMENT HOUSE.
CAMPGHETNR October 21,1948.

Sir,

With reference to your letter No. 249-L, dated October 16, 1948, on the subject-mentioned above, I return herewith , with His Excellency the Governor's assent signified thereon, the authentic copy of the Bombay Sales Tax (Amendment) Bill, 1948.

Yours faithfully,

Sd./.....

for Private Secretary to the Government of Bombay.

SMR 30-6-56
4 Copies.

Bills.
A Bill to amend the Bombay Sales Tax Act, 1946.

GOVERNMENT OF BOMBAY.
Legal Department.
Resolution No. 17-L
Council Hall, Poona, 12th September 1948.

Memorandum from the Finance Department dated the 10th September 1948- Transferring for necessary action, the papers relating to a Bill to amend the Bombay Sales Tax Act, 1946.

RESOLUTION:- The Bill with the Statement of Objects and Reasons should be forwarded to the Manager, Government Central Press, Bombay, for publication in the Bombay Government Gazette, dated the 13th September 1948, as Bill No. LXI of 1948.

2 The Bill and the Statement of Objects and Reasons should be translated into Marathi, Gujarati, Kannada and Hindustani (in Urdu and Devnagri scripts) and the translations should be published in the Bombay Government Gazette, on the 17th September 1948.

3 The dates of the various publications should be reported to the Bombay Legislature Department.

By order of the Governor of Bombay,

Sd./S.L.Chaudhari
Assistant Secretary to Government.

To

The Manager, Government Central Press, Bombay (with the Bill and the Statement of Objects and Reasons and with a request that 230 Gazette copies of the Bill and the S.O.R. may be forwarded to the Bombay Legislatur Department for distribution to the members of the Bombay Legislative Assembly and 25 copies for the use of the Legal Department and 20 copies for the use of Finance Department),

Etc.

SMR 31-5-56
4 Copies.

Acts.
Publication of the Bombay Sales Tax (Amendment)Act, 1948

GOVERNMENT OF BOMBAY.

Legal Department.
Resolution No. 10019
Bombay Castle, 26th October 1948.

Letter to the Private Secretary to the Governor, No. 249-L, dated the 16th October 1948.

Letter from the Private Secretary to the Governor, No. P.S.G.-3490, dated the 21st October 1948.

"With reference to your letter No. 249-L date October 16, 1948, on the subject mentioned above, I return herewith with His Excellency the Governor's assent signified theron, the authentic copy of the Bombay Sales Tax(Amendment)Bill, 1948."

RESOLUTIO :- The law should be published as Bombay Act No.LXII of 1948, in the Bombay Government Gazette dated the 26th October 1948.

2 The Act should be translated into Marathi Gujarati, Kannada and Hindustani (in Urdu and Devnagri scripts) and the translations should be published in the Bombay Gazette.

3 A copy of the Act should be forwarded to the Finance Department wit reference to the Memorandum from that Department dated the 10th September 1948.

By order of the Governor of Bombay.

Sd./S.L.CHAUDHARI,
Assistant Secretary to Government.

To

The Manager, Government Central Press, Bombay (with a copy of the Act and with a request that 30 Gazette of the Act may be forwarded to the Legal Department),

Etc.

SMR 31-5-56
4 Copies,

K 21 57

[To be translated into Marathi, Gujarati, Kannada and Hindustani (in Urdu and Devnagari scripts) and the translations to be published in the "Bombay Government Gazette". The dates of publication to be reported.]

The following Bill is published under the proviso to rule 80 of the Bombay Legislative Assembly Rules :—

L. A. BILL No. LXI OF 1948.

A Bill to amend the Bombay Sales Tax Act, 1946.

Bom. V of 1946.

WHEREAS it is expedient to amend the Bombay Sales Tax Act, 1946, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Sales Tax (Amendment) Act, 1948.

(*2*) It shall come into force on such date as the Provincial Government may, by notification in the Official Gazette, appoint.

Amendment of section 6 of Bom. V of 1946.

2. In section 6 of the Bombay Sales Tax Act, 1946 (hereinafter called the said Act),— Bom. V of 1946.

(*i*) in clause (*a*) of sub-section (*1*) after the word and figure "Schedule I", the following proviso shall be inserted, namely :—

"Provided that in respect of sales or supplies of bullion or specie, the general tax shall, subject to such conditions and restrictions as may be prescribed, be levied on the taxable turnover of a dealer at the rate of one-fourth per cent.";

(*ii*) in sub-section (*3*), in Rule II, after the word and figure "Schedule I", the words "and bullion and specie" shall be inserted.

Amendment of section 29 of Bom. V of 1946.

3. In sub-section (*2*) of section 29 of the said Act, after clause (*d*), the following clause shall be inserted, namely :—

"(*dd*) the conditions and restrictions subject to which the general tax on bullion and specie is to be levied;".

Saving.

4. Nothing in this Act shall be deemed to affect any liability of a dealer to pay the amount of the general tax in respect of bullion or specie at the rate of one-half of an anna in a rupee on his taxable turnover before the coming into force of this Act or to entitle such dealer to a refund of tax already paid by him in respect of such goods for any period prior to the said date.

STATEMENT OF OBJECTS AND REASONS.

Bullion and specie are at present subject to the ordinary sales tax of half an anna in the rupee, the exemption previously enjoyed by them having been withdrawn by the Bombay Sales Tax (Repeal and Re-enactment) Act, 1948. Neighbouring provinces either exempt these commodities from sales tax or levy a much lower rate of tax than obtains in the Province of Bombay. Pending the adoption by the Provinces concerned of a uniform policy in this respect, it is necessary to reduce the existing rate of levy in this province, if only in order that trade in bullion and specie may not be artificially diverted to other areas. It is accordingly proposed to reduce the rate of levy to one fourth of one per cent.

Dated 30th August 1948.

(Signed) VAIKUNTH L. MEHTA.

By order of the Governor of Bombay,

J. R. DHURANDHAR,

Additional Secretary to the Government of Bombay,

[illegible]partment.

Poona, dated the 11th September 1948.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

The following Act of the Bombay Legislature having been assented to by the Governor on the 20th October 1948 is hereby published for general information.

J. R. DHURANDHAR,
Additional Secretary to the Government of Bombay,
Legal Department.

BOMBAY ACT No. LII OF 1948.

(First published, after having received the assent of the Governor, in the "Bombay Government Gazette" on the 26th October 1948.)

An Act to amend the Bombay Sales Tax Act, 1946.

Bom. 7 of 1946.

WHEREAS it is expedient to amend the Bombay Sales Tax Act, 1946, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Sales Tax (Amendment) Act, 1948.

(*2*) It shall come into force on such date as the Provincial Government may, by notification in the *Official Gazette*, appoint.

Amendment of section 6 of Bom. V of 1946.

2. In section 6 of the Bombay Sales Tax Act, 1946 (hereinafter called the said Act), — Bom. V of 1946.

(*i*) in clause (*a*) of sub-section (*1*) after the word and figure "Schedule I", the following proviso shall be inserted, namely :—

"Provided that in respect of sales or supplies of bullion or specie, the general tax shall, subject to such conditions and restrictions as may be prescribed, be levied on the taxable turnover of a dealer at the rate of one-fourth per cent.";

(*ii*) in sub-section (*3*), in Rule II, after the word and figure "Schedule I", the words "and bullion and specie" shall be inserted.

Amendment of section 29 of Bom. V of 1946.

3. In sub-section (*2*) of section 29 of the said Act, after clause (*d*), the following clause shall be inserted, namely :—

"(*dd*) the conditions and restrictions subject to which the general tax on bullion and specie is to be levied;".

Saving.

4. Nothing in this Act shall be deemed to affect any liability of a dealer to pay the amount of the general tax in respect of bullion or specie at the rate of one-half of an anna in a rupee on his taxable turnover before the coming into force of this Act or to entitle such dealer to a refund of tax already paid by him in respect of such goods for any period prior to the said date.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.